

# STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH  
100 NORTH SENATE AVENUE N1058  
INDIANAPOLIS, IN 46204  
PHONE (317) 232-3777  
FAX (317) 974-1629

**TO:** Assessing Officials  
**FROM:** Barry Wood, Assessment Division Director  
**RE:** Assessment Planning  
**DATE:** July 30, 2015

With various assessment date changes occurring in the near future, requests have been made for a guide to the various deadlines and steps that must be taken to meet those deadlines. Please refer to prior guidance (see [http://www.in.gov/dlgf/files/pdf/140610\\_-\\_Vincent\\_Memo\\_-\\_Property\\_Tax\\_Assessment\\_Timeline\\_-\\_revised.pdf](http://www.in.gov/dlgf/files/pdf/140610_-_Vincent_Memo_-_Property_Tax_Assessment_Timeline_-_revised.pdf); [http://www.in.gov/dlgf/files/pdf/150102\\_-\\_Wood\\_Memo\\_-\\_2015\\_Assessment\\_Calendar.pdf](http://www.in.gov/dlgf/files/pdf/150102_-_Wood_Memo_-_2015_Assessment_Calendar.pdf); and [http://www.in.gov/dlgf/files/pdf/150416\\_-\\_Wood\\_Memo\\_-\\_Phase\\_II\\_-\\_Cyclical\\_Reassessment.pdf](http://www.in.gov/dlgf/files/pdf/150416_-_Wood_Memo_-_Phase_II_-_Cyclical_Reassessment.pdf)) for detailed information. Please note that legislation in 2015 (through House Enrolled Act 1388-2015) amends a change made in 2014 to the deadline for amended personal property returns (as discussed below).

**May 1, 2015:** Pursuant to IC 6-1.1-4-4.2(a)(5), the second phase of the cyclical reassessment began. Also, although there is no statutory date for the submission of the county's ratio study, the Department of Local Government Finance strongly recommended that a county submit its March 1, 2015 pay 2016 ratio study by this date in order to ensure on-time billing.

**May 15, 2015:** Last day to file an amended personal property return for the March 1, 2014 assessment date, and the last day to file a personal property return for the March 1, 2015 assessment date, unless an extension was granted by an assessing official. (50 IAC 4.2-2-2; IC 6-1.1-3-7.5)

**June 1, 2015:** In order to ensure on-time billing, and although there is no statutory deadline, it was strongly recommended that a county's ratio study be approved by this date.

**July 1, 2015:** Pursuant to IC 6-1.1-5-14, the county assessor shall roll and balance 2015 pay 2016 gross assessed values to the county auditor.

**July 31, 2015:** Pursuant to IC 6-1.1-4-21.4(a)(1), the appraisal of one-third (1/3) of the parcels in the second reassessment group shall be completed as part of the county's cyclical reassessment plan.

**October 31, 2015:** Pursuant to IC 6-1.1-4-21.4(a)(2), the appraisal of two-thirds (2/3) of the parcels in the second reassessment group shall be completed as part of the county's cyclical reassessment plan.

**December 31, 2015:** Pursuant to IC 6-1.1-4-21.4(a)(3), the appraisal of all of the parcels in the second reassessment group shall be completed as part of the county's cyclical reassessment plan.

January 1, 2016: Real Property and Personal Property assessment date for taxes due and payable in 2017. (IC 6-1.1-2-1.5 amended by Section 3 of Senate Enrolled Act [SEA] 420-2014)

January 15, 2016: Mobile Home assessment date for taxes due in 2016. (IC 6-1.1-2-1.5)

February 1, 2016: The county assessor must forward sales disclosure form data to LSA and the Department. (IC 6-1.1-5.5-3, as amended by Section 17 of SEA 420-2014)

February 10, 2016: Pursuant to IC 6-1.1-4-22, as amended by Section 13 of SEA 420-2014, Form 11s must be provided by the earlier of:

- (1) 90 days after the assessor completes the appraisal of a parcel or receives a report for a parcel from a professional appraiser or professional appraisal firm; or
- (2) either
  - (A) April 10 for assessment year 2015; or,
  - (B) February 10 starting in assessment year 2016.

Hence, for assessment year 2016, the Form 11 must be provided by February 10, 2016 or 90 days after the assessor appraises the parcel/receives an appraisal report, whichever is earlier.

July 1, 2016: Pursuant to IC 6-1.1-5-14, the county assessor shall roll and balance 2016 pay 2017 gross assessed values to the county auditor.

July 15, 2016: Last day to file an amended personal property return and be able to pay taxes in 2017 based on the assessed value reported on the amended return for the 2016 assessment date. (IC 6-1.1-3-7.5, as amended by Section 1 of HEA 1388-2015) If a taxpayer fails to file an amended return on or before July 15, 2016, the pay-2017 taxes will be based on the assessed values reported on the original return.

**Please note that this is *not* a comprehensive list of all dates.**

If you have any questions, please contact Barry Wood at (317) 232-3762 or [bwood@dlgf.in.gov](mailto:bwood@dlgf.in.gov).